

NO ANALYSIS REQUIRED

Franchise Tax Board

Author: Senate Rev. & Tax. Comm. Analyst: Jeff Garnier Bill Number: SB 1065

Related Bills: None Telephone: 845-5322 Amended Date: July 9, 2003

Attorney: Patrick Kusiak Sponsor: _____

SUBJECT: Effect of Federal Elections Made Prior to Becoming a California Taxpayer

- ☐ ANALYSIS NOT REQUIRED of this bill -- Not within scope of responsibility of this department.
- ☐ TECHNICAL BILL -- No program or fiscal changes to existing program.
- ☐ BILL AS AMENDED NO LONGER WITHIN SCOPE of responsibility or program of the department.
- ☒ TECHNICAL AMENDMENT -- No change in previously submitted analysis required. Approved position of prior analysis is February 27, 2003.
- ☐ MINOR AMENDMENT -- No change in previously submitted analysis required. Approved position of prior analysis is _____.
- ☐ MINOR AMENDMENT -- No change in approved position of _____.
See comments below.
- ☐ OTHER - See comments below.

COMMENTS:

This Franchise Tax Board sponsored bill would mandate that federal tax elections made by a person prior to becoming a California taxpayer apply for California purposes. The July 9, 2003, amendments were technical only, consequently no additional analysis is needed.

Board Position:

<input type="checkbox"/> S	<input type="checkbox"/> NA	<input type="checkbox"/> NP
<input type="checkbox"/> SA	<input type="checkbox"/> O	<input checked="" type="checkbox"/> NAR
<input type="checkbox"/> N	<input type="checkbox"/> OUA	<input type="checkbox"/> PENDING

Franchise Tax Board Staff

Date

Jeff Garnier

07/24/03